

## Obituary:

Leslie S. Shapiro, the original Executive Director of the Joint Board for the Enrollment of Actuaries, passed away at his home on Oct. 2, 2006.

Mr. Shapiro was born in Duluth, Minnesota. He graduated from the University of Minnesota and in 1959 graduated from the University of Minnesota Law School. He started his career as an attorney on the legal staff of the Treasury Department's Director of Practice, William Sager, in 1964. He was appointed by the Secretary of the Treasury as Director of Practice (under the Office of General Counsel) in January 1973. Shortly after the enactment of ERISA in 1974, he was instrumental in the creation of the Joint Board for the Enrollment of Actuaries, an independent governmental organization consisting of officials from the Department of Labor, the Treasury Department and the PBGC. The Secretary of the Treasury appointed Mr. Shapiro as the Joint Board's Executive Director, a position he held until his retirement from the IRS in 1995. Prior to his retirement, he received the Treasury Department's Meritorious Service Award.

Subsequent to his retirement, he served as the General Counsel of the National Society of Accountants (NSA); an organization now known as the NSPA. (In 1980, he had received NSA's Person of the Year Award.) He served as NSA and NSPA's Scholarship Foundation Chairman from 1980 through 1995. Toward the end of his tenure at NSPA, Mr. Shapiro served as the Acting Executive Vice President.

In 2000, he was honored by the American Society of Pension Professionals & Actuaries (ASPPA) with their Harry T. Eidson Award. He also served as a member of the Board of Governors of the National Association of Enrolled Agents. During his government career and private practice, he authored numerous law review and tax journal articles on professional responsibility.

At the time of his death, he served as President of the Padgett Foundation. Survivors include his wife of 44 years, Sandra Shapiro of Potomac, Maryland, who is a retired Senior Executive of the Federal government, and two sons.